

**UNITED STATES DISTRICT COURT**

**EASTERN DISTRICT OF CALIFORNIA**

STEPHEN A. SMITH, *as Special  
Administrator of the Estate of Sharleen G.  
Robson (deceased), and the Estate of  
Robert W. Robson (deceased),*

Plaintiff,

v.

UNITED STATES OF AMERICA, et al.,

Defendants.

Case No. 1:22-cv-01032-JLT-SAB

**ORDER RE STIPULATION TO CONTINUE  
MANDATORY SCHEDULING  
CONFERENCE**

(ECF Nos. 35, 37)

Plaintiff initiated this tax refund action against Defendants United States, the Department of Treasury and the Internal Revenue Service on August 16, 2022. (ECF No. 1.) The United States, on behalf of Defendants filed an answer to the complaint on March 6, 2023. (ECF No. 31.) An initial scheduling conference is currently set for June 13, 2023. (ECF No. 27.)

On June 2, 2023, the parties filed a stipulated request to continue the scheduling conference approximately 90 days. (ECF No. 37.) In sum, the parties agree that after the Revenue Agent of Defendant Internal Revenue Service and counsel for the Defendants have reviewed and analyzed Plaintiff's global settlement documents, the parties should be able to determine whether a basis of settlement of this case is possible; and then, due to the complexity of the issues and the multiple taxable years and income tax returns that will be affected by such global settlement,

1 additional time may be necessary for the parties and their counsel to negotiate and agree on the terms  
2 and conditions of a global settlement, and to document the same. The Court finds good cause to  
3 grant the extension and shall continue the scheduling conference.

4 Accordingly, IT IS HEREBY ORDERED that:

- 5 1. The Scheduling Conference set for June 13, 2023, is continued to **September 26,**  
6 **2023, at 11:00 a.m.;** and
- 7 2. The parties shall file a joint scheduling report **seven (7) days** prior to the  
8 scheduling conference.

9  
10 IT IS SO ORDERED.

11 Dated: **June 2, 2023**

  
UNITED STATES MAGISTRATE JUDGE